
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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School Property Tax Control Board Meeting Minutes October 6, 2005

The monthly meeting of the School Property Tax Control Board was held on Thursday, October 6, 2005. The meeting was held in the Indiana Government Center South, Conference Center Room 2, 302 West Washington Street, Indianapolis, IN 46204. Those in attendance were Kurt Barrow, Debbie Hineline, Chuck Nemeth, Roger Umbaugh, Richard Besinger, Morris Mills, Representative Jeff Thompson and Teresa Hemmerle, Administrative Officer.

Melissa Henson, Commissioner of the Department of Local Government Finance opened the meeting. She noted there had been several appointments made by the Governor for the Local Government Tax Control Board and the School Property Tax Control Board. This meeting is the first meeting for the new members. Ms. Henson had asked Mr. Barrow to act as chairman for this meeting and to delay the voting of officers. Ms. Henson then introduced the new members.

Lebanon Community School Corporation, Boone County: Officials requested approval of a transportation appeal in the amount of \$175,000. The tax rate impact of the appeal is \$0.02. The appeal was properly advertised. Officials requested the appeal due to increased cost of fuel and an increase in the number of students transported/miles traveled. The number of bus routes has increased from 25 in 2001-2002 to 30 in 2005-2006.

Present for the hearing was Ralph Walker, Superintendent and Charles Tait, Business Manager.

Comments: The Business Manager spoke about the appeal. Officials request a transportation appeal in the amount of \$175,000. They have been transferring from the Capital Projects fund to cover excess costs. Increases in fuel costs and student counts are affecting their budget. They held the proper meetings and the school board approved the appeal.

Mr. Nemeth asked if the DLGF had calculated appeal based on the formula used historically and Ms. Hemmerle replied yes.

Mr. Besinger asked if officials pay state and federal taxes on fuel and the Business Manager said state taxes.

Mr. Umbaugh asked why the decrease in the assessed value and the Business Manager said due to the reduction of the assessed value on farmland.

Motion: Mr. Umbaugh made a motion to approve a transportation appeal in the amount of \$175,000. Mr. Nemeth seconded the motion, which favorably carried 4-0. (Morris Mills was absent).

Zionsville Community Schools, Boone County: Officials requested approval of a new facility appeal in the amount of \$497,008. The tax rate impact of the appeal is \$0.0327. The appeal was properly advertised. Officials requested the appeal due to the opening of the new Stonegate Elementary and an addition to Zionsville High School. Stonegate Elementary is a facility of 88,590 square feet and opened in May 2005. The request of \$253,681 includes a Building Supervisor, Assistant Building Supervisor, six custodians, a maintenance technician and a groundskeeper, as well as utilities, supplies and property insurance. Zionsville High School is an addition of 91,748 square feet and opened in June 2005. The request of \$243,328 includes a Building Supervisor, an Assistant Building Supervisor, seven custodians, a maintenance technician, a groundskeeper, utilities, supplies and property insurance.

Present for the hearing was Dr. Howard Hull, Superintendent and Mike Shafer, Chief Financial Officer.

Comments: The Superintendent spoke about the appeal. Officials came before the control board last year for the first half of this appeal. They have included the second half in their 2006 budget. Officials brought the appeal before the community and feels they, along with the school board, support the appeal. The appeal is for a new elementary school and an addition to the high school. The appeal was calculated the same as last year.

Mr. Barrow noted the square footage of the elementary is smaller than the high school, but the personnel costs are less for the high school. The Chief Financial Officer replied the majority of the personnel were recovered last year.

Mr. Nemeth asked about the duties of the Building Supervisor. The Superintendent said they oversee the custodial staff and is a custodian as well.

Motion: Mr. Umbaugh made a motion to approve a new facility appeal in the amount of \$497,008. Ms. Hineline seconded the motion, which favorably carried 4-0. (Morris Mills was absent).

Carmel Clay Schools, Hamilton County: Officials requested approval of a new facility appeal in the amount of \$882,003. The tax rate impact of the appeal is \$0.0129. The appeal was properly advertised. Officials requested the appeal due to additions at three facilities and a new elementary school. Officials requested \$423,380 for the 177,276 square foot addition to the high school that serves as the Freshman Center, which opened in August 2005. The amount includes nine custodians, a maintenance position, utilities, property insurance and supplies. The request is for 60% of the cost increase since 40% was approved last year. Officials requested \$80,292 for a 26,847 square foot addition at Carmel Middle School to be opened in December 2005. The appeal includes one custodian, utilities and property insurance and is for 12 months of expenses. Officials requested \$247,119 for a 67,976 square foot addition to Clay Middle School to be opened in December 2005. The appeal includes three custodians, ½ a maintenance position,

utilities and property insurance for 12 months of expenses. Officials requested \$131,212 for 40% of costs associated with the new 95,299 square foot West Clay Elementary School scheduled to open in August 2006. The appeal includes four custodians, ½ a maintenance position, utilities and property insurance. Officials will request the remaining 60% for this facility next year.

Present for the hearing was Roger McMichael, Assistant Superintendent.

Comments: The Assistant Superintendent spoke about the appeal. The request includes projects at four sites. The first is a new elementary school set to open in the fall of 2006. The appeal is for 40% of the costs and officials will return next year for the remaining balance. The second was for an addition at the high school to house the Freshman Center that opened this fall. Officials received 40% of the appeal in 2005 and this request is for the remaining 60%. The remaining part of the appeal is for additions at two middle schools.

Mr. Besinger asked why the cost per square foot varied so greatly at each facility. The Assistant Superintendent was not sure as they assumed the same cost figures for utilities at all facilities.

Mr. Umbaugh asked if the difference could be that some of the facilities were only partial year requests. The Assistant Superintendent agreed and noted the middle schools were for an entire year. The Assistant Superintendent said they did use the same square footage assumptions for the custodial positions.

Mr. Barrow asked if the school has Building Supervisor positions. The Assistant Superintendent said yes, but they are not included in the appeal.

Mr. Nemeth asked if the salary being reported was current and the Assistant Superintendent said it is the average. Mr. Nemeth asked if the insurance was for a full year. The Assistant Superintendent said the estimates are for one year, but the appeal was prorated to reflect the time in the facility.

Motion: Mr. Nemeth made a motion to approve a new facility appeal in the amount of \$882,003. Mr. Umbaugh seconded the motion, which favorably carried 4-0. (Morris Mills was absent).

Avon Community School Corporation, Hendricks County: Officials requested approval of a new facility appeal in the amount of \$264,378 and a transportation appeal in the amount of \$432,687. The appeals were properly advertised.

Present for the hearing was Dr. Joe Koval, Deputy Superintendent.

New Facility Appeal: The tax rate impact of the new facility appeal is \$0.0152. Officials requested the appeal due to the opening of Avon Intermediate School West, a 132,615 square foot new facility scheduled to open in July 2006. The request includes custodial positions, utilities, property insurance and supplies.

Comments: The Deputy Superintendent spoke about the appeal. The appeal request is for the new Avon Intermediate School West.

The control board members were prompted for questions, but none were raised.

Motion: Mr. Umbaugh made a motion to approve a new facility appeal in the amount of \$264,378. Mr. Besinger seconded the motion, which favorably carried 4-0. (Morris Mills was absent).

Transportation Appeal: The tax rate impact of the transportation appeal is approximately \$0.024. Officials requested the appeal due to an increase in the number of students transported. Since 2002, numerous positions have been added. The number of bus routes has increased from 122 in 2000-2001 to 208 in 2004-2005.

Comments: The Deputy Superintendent spoke about the appeal. They are in a unique situation in that the district is comprised mostly of housing additions and shopping malls. They must transport all 7,000 students due to the lack of sidewalks in the area. They have increased by 450 students this year. Officials are adding bus routes on an annual basis. The fleet is up to 128 buses, which has tripled over the past nine years. Each school has their own set of buses. They transport kindergarten students to and from school, which most schools do not and this increases their costs. The community supports having students transported by the grade levels of the schools. The bus drivers get the same benefits as other staff.

Mr. Nemeth asked how the special education coordinator played into the appeal. The Deputy Superintendent said they now have 25 bus routes for special education and the community feels it is important to have someone trained to work with the drivers.

Mr. Besinger asked for the average number of students transported per bus. The Deputy Superintendent said it is 60 kids for grades K-4 and 44 for the upper levels.

Mr. Barrow asked if bus drivers are considered full-time employees. The Deputy Superintendent said yes, they get benefits and this helps them attract and retain drivers.

Mr. Besinger asked how many hours they drive per day. The Deputy Superintendent replied 4 ½ hours. They run two routes in the morning and two in the evening. The Special Education driver might have multiple runs based on the needs of a particular student.

Motion: Mr. Nemeth made a motion to approve with consideration of reduction of the Special Coordinator if it does not fit the appeal criteria. Mr. Besinger seconded the motion, which carried 4-0. (Morris Mills was absent).

North Miami Community Schools, Miami County: Officials requested approval of a transportation appeal in the amount of \$50,000. The tax rate impact of the appeal is approximately \$0.02. The appeal was properly advertised. Officials requested the appeal due to an increase in fuel costs and an increase in the number of special education students transported.

The number of bus routes decreased from 22 in 2001-2002 to 19 in 2004-2005. Two routes for pre-school special education were added in 2004.

Present for the hearing was Brent Kaufman, Superintendent and Doris Wilkinson, School Official.

Comments: The Superintendent spoke about the appeal. The funding in the Transportation fund has decreased over 8% while costs have increased 25%. Officials had to borrow in 2004 due to late distribution by the Miami County Auditor caused by reassessment delays. Officials have an unpaid balance due at the end of 2005 and expect to borrow again this year. The number of miles traveled transporting special education students has increased as county roads are narrow and do not allow for turning buses around. There has also been an increase in fuel costs. Officials are expecting the price to be around \$3 per gallon at their next fill in October. They have kept transportations operations stable, placed more costs on parents and eliminated an Amish-only bus route. They have saved \$30,000 in their budget. Officials transferred too much from the Bus Replacement fund and will need to pay it back. The assessed value has dropped 20% due to being a rural school district. The tax rate impact of the appeal is \$0.02.

Ms. Hineline asked how the Amish students get to school. The Superintendent said they were on a separate route, but now they are dropped off at the district boundary.

Mr. Nemeth asked if the positions listed were all aides and the Superintendent replied yes. Mr. Nemeth asked about the seat belts listed in the appeal. The Superintendent said they are necessary for the child safety seats. Mr. Nemeth questioned whether this was allowed for this appeal. Ms. Wilkinson said they can buy the bus with them in place. They have to move the seats from bus to bus. Mr. Nemeth suggested paying for the belts out of Bus Replacement when they buy the bus.

Mr. Barrow asked Ms. Hemmerle about the DLGF transportation formula. Ms. Hemmerle explained the formula to school officials.

Motion: Mr. Nemeth made a motion to approve the transportation appeal with consideration for reducing the appeal by \$4,089 for seat belts pending DLGF review. Mr. Besinger seconded the motion, which carried 4-0.

Morris Mills, new control board member, arrived for the meeting.

Tippecanoe Valley School Corporation, Kosciusko/Fulton County: Officials requested approval of a new facility appeal in the amount of \$96,031. The tax rate impact of the appeal is \$0.0291. The appeal was properly advertised. Officials requested the appeal due to an addition of 36,500 square feet at Tippecanoe Valley High School. The appeal includes one full-time and two part-time employees, utilities, property insurance and supplies.

Present for the hearing was Dr. Daniel Kramer, Superintendent and Sherri Adamson, Treasurer.

Comments: The Superintendent spoke about the appeal. The construction project added 36,500 square feet to the high school. The addition included 5 regular classrooms, 4 science rooms, art, health and a new weight room. Officials are requesting additional custodial staff and increases for supplies and materials.

Mr. Mills commented the state support formula covers most of these operational costs and asked if some of these costs would be covered through additional students. He felt schools would get credit through the formula and the appeal.

Ms. Hineline asked what the full-time and two part-time positions are that are included in the appeal. The Superintendent said they are custodians.

Mr. Barrow asked what is included in the supplies request. The Superintendent said he took the cost of supplies of the existing area and calculated a cost per square foot and applied that amount to the new area.

Mr. Nemeth asked if any equipment items are included in the supplies request and the Superintendent replied no. Mr. Nemeth asked if the facility has been occupied and the Superintendent said they did the last week of last school year. Mr. Nemeth asked if officials applied for part of this appeal last year and the Superintendent replied no.

Motion: Mr. Nemeth made a motion to approve a new facility appeal in the amount of \$96,031. Mr. Umbaugh seconded the motion, which favorably carried 5-0.

Southwest Allen County Schools, Allen County: Officials requested approval of a new facility appeal in the amount of \$308,418. The tax rate impact of the appeal is \$0.0122. The appeal was properly advertised. Officials requested the appeal due to the opening of a new 216,000 square foot facility, Woodside Middle School, in August 2005. The appeal includes eight custodians, utilities and supplies.

Present for the hearing was Jim Coplen, Business Manager.

Comments: The Business Manager spoke about the appeal. The appeal is for a new middle school that was occupied in August 2005. The capacity of the facility is 1,000 with an enrollment currently of 860. Officials moved some students from another facility to this site. The request is for \$308,418.

Mr. Barrow asked how many months the request was covering and the Business Manager said 6 months.

Mr. Mills asked what happens if this appeal is approved. The Business Manager said the first year the appeal is added to the levy, and then it is taken into account in the state support formula and is lost in a few years.

Mr. Umbaugh asked if the request is for eight positions and the Business Manager replied yes. Mr. Umbaugh asked why only benefits listed for four positions. The Business Manager said that is based on the past participation of their employees.

Mr. Nemeth questioned the salary amount used for custodians. The Business Manager said that is the average of the custodians in the school district. Mr. Nemeth asked if that was the starting salary for their custodians. The Business Manager said the pay depends on the experience of the individual. He said the starting rate is just below that amount.

Mr. Barrow asked for the highest custodial salary amount. The Business Manager replied it is in the upper \$30,000 range.

The Business Manager noted they expect to be at capacity in this facility in the next 4 to 6 years.

Motion: Mr. Besinger made a motion to approve a new facility appeal in the amount of \$308,418. Ms. Hineline seconded the motion, which favorably carried 5-0.

Dekalb County Eastern CSD, Dekalb County: Officials requested approval of a new facility appeal in the amount of \$666,700. The tax rate impact of the appeal is \$0.26. The appeal was properly advertised. Officials requested the appeal for two facilities, a new Butler Elementary School and an addition to Eastside Jr./Sr. High School. The appeal for the new Butler Elementary is for the net increase of 65,837 square feet and is in the amount of \$291,944. The appeal includes salaries, property services, supplies and utilities. The appeal for Eastside Jr./Sr. High School is for an additional 57,185 square feet and is in the amount of \$296,069. The appeal includes salaries, property insurance, utilities and supplies.

Present for the hearing was Jeff Stephens, Superintendent; Phil Carpenter, Business Manager and Fred Surface, School Board President.

Comments: The Superintendent spoke about the appeal. The appeal includes an elementary school that opened this fall and an addition to the high school. The Business Manager said the appeal is four months costs and includes additional personnel and increased utility costs. There is a need for additional personnel due to more land to maintain. The Superintendent said the size of the elementary school doubled and the high school addition included a science lab, fine arts and auditorium. The Business Manager noted this increased the size of the facility by 43%.

Mr. Mills asked if the tax rate increase would be \$0.12. The Business Manager said they are estimating \$0.26 with a lower assessed value. Mr. Mills asked if there was debt service on these projects. The Business Manager said there is an \$800,000 levy on a \$400 million assessed value. He did not have the debt service tax rate amount with him.

The Superintendent said they received 91% of their 2003 levy and that is part of the increase. The Business Manager said they estimate using a conservative assessed value due to the loss of inventory. Officials are not sure where they will fall with the 2005 pay 2006 assessed value, but they expect the tax rate impact to be cut in half.

Mr. Barrow asked if the shortfall was due to real estate appeals and the Superintendent said they had no clear response from the county. Mr. Barrow asked if the shortfall occurred in just one year and the Superintendent replied yes. Mr. Barrow asked if the district was mainly farmland and the Superintendent said they are heavily industrial.

Mr. Mills noted the policy on utility costs varies from school to school. The Business Manager said they forecasted a 98% increase in natural gas costs and electric costs are up significantly as well. Mr. Barrow noted the hearing information sheet did not reflect that large of an increase. The Business Manager stated the tax rate impact of the new Butler Elementary School appeal is \$0.11 and the high school is \$0.1184 and are based on a pretty low assessed value. The Superintendent said the school board is very sensitive to the tax rate. Their school district went from the lowest tax rate in the county to the highest. The Business Manager said their cost per student is ranked 292nd in the state and they were voted a Best Buy School.

Mr. Barrow asked what the average salary is for custodians. The Business Manager said they used \$32,000 for the estimate.

Mr. Nemeth asked if the salary request was only for custodial positions. The Business Manager said the request includes three custodians, two maintenance, two technology positions and a theatre position that is really a custodian. Ms. Hineline asked if technology positions had been allowed in the past and Ms. Hemmerle replied no. The Business Manager explained that some features had been added to classrooms. Mr. Mills asked if those were really operating costs rather than a new facility cost and Ms. Hemmerle replied yes.

Mr. Mills asked if NIPSCO was the gas supplier and the Business Manager said it was Northern Indiana Fuel.

Mr. Nemeth asked if there were any equipment items included in the supplies request and the Business Manager replied no.

Motion: Mr. Umbaugh made a motion to approve a new facility appeal subject to DLGF review and adjust for technology staff costs. Ms. Hineline seconded the motion, which carried 5-0.

Mr. Mills said there should be a way to adjust for higher utility cost estimates.

Fairfield Community School District, Elkhart County: Officials requested approval of a new facility appeal in the amount of \$180,083. The tax rate impact of the appeal is \$0.0368. The appeal was properly advertised. Officials requested the appeal due to a new New Paris Elementary School and an addition to Fairfield Jr./Sr. High School. New Paris Elementary opened in July 2005 with a net increase of 25,987 square feet. The appeal amount of \$71,714 includes salary and utility costs. The addition of 51,433 square feet at Fairfield Jr./Sr. High School is a request in the amount of \$108,369. The appeal includes salary and utility costs.

Present for the hearing was Tom Tumey, Superintendent and Roger Zentz, Administrative Assistant of Business.

Comments: The Superintendent spoke about the appeal. The appeal request is for two facilities, a new elementary school and an addition on the Jr./Sr. High School. The new elementary school replaced an old facility. The addition at the Jr./Sr. High School included a new cafeteria, guidance office areas, science and a technology area.

The Administrative Assistant of Business continued the discussion. He reviewed the spreadsheet they submitted. Officials used the beginning wage as the estimate for custodial salaries. The starting salary is high, but they have to compete with the RV industry, which pay their employees well. The health insurance cost is based on the family plan cost. The PERF rate is 10%. Officials are requesting \$185,000 and there is no equipment included in the appeal.

Mr. Mills asked if the elementary school is new and officials replied yes. Mr. Mills asked if they used the same percentage for utility costs and the Administrative Assistant replied yes. Mr. Mills asked if officials were not anticipating improved efficiency with the new system. The Administrative Assistant said there was no air conditioning in the old facility, but they do expect some improvements in efficiency.

Mr. Barrow asked when the facilities were occupied. The Administrative Assistant said the Jr./Sr. High School was occupied in May 2005 and the elementary was occupied in August 2005. The appeal is for twelve months.

Mr. Nemeth asked if the PERF percentage used is 10%. The Administrative Assistant said yes, since the school covers the 3% portion of the employee. Mr. Nemeth asked how much square footage a custodian covers. The Administrative Assistant said they feel short with 6 custodians covering the 200,000 square foot area of the high school prior to the addition. The old elementary had only three acres to maintain, but the new facility has twenty acres.

Mr. Barrow asked if there was no equipment included in the request and the Administrative Assistant said no, only wages and utilities.

Mr. Mills noted the varying cost per square foot amounts for the new facility appeal requests. The occupancy cost is very important in the real estate market. He feels a bench mark would be nice to confirm if an appeal is appropriate.

Motion: Ms. Hineline made a motion to approve a new facility appeal in the amount of \$185,000. Mr. Umbaugh seconded the motion, which favorably carried 5-0.

Lake Central School Corporation, Lake County: Officials requested approval of a transportation appeal in the amount of \$154,175 and a transfer tuition appeal in the amount of \$43,824. The appeals were properly advertised.

Present for the hearing was Tom Dykiel, Business Manager.

Transportation Appeal: The tax rate impact of the appeal is \$0.0001. Officials requested the appeal due to an increase in fuel costs.

Comments: The Business Manager spoke about the appeal. The appeal is due to increases in fuel costs. The 2004 price was \$1.63 and 2005 \$1.95. The September fuel price was up to \$2.05. Officials are requesting \$154,000.

Mr. Mills asked what taxes they pay on fuel. The Business Manager said a \$0.16 federal tax and \$0.01 was just added, but he is not sure why. Mr. Mills asked if they are exempt from the sales and state gas tax and the Business Manager replied yes.

The Business Manager noted they use a low sulphur fuel, which costs a little more.

Mr. Barrow noted the increase in fuel used in 2004 versus 2005. He asked if routes had been added. The Business Manager said they have expanded routes, but did not add any more. Officials saw an increase of 394 students last year and over 200 this year. They are approaching an hour ride time on some routes currently.

Mr. Mills asked what was used for a diesel estimate and the Business Manager replied \$2.75 with the last two loads purchased at \$2.82 and \$2.55. Mr. Mills estimated \$2.56 based on the Board of Trade estimate and other costs.

Motion: Mr. Nemeth made a motion to approve a transportation appeal in the amount of \$154,175. Mr. Umbaugh seconded the motion, which favorably carried 5-0.

Transfer Tuition Appeal: Officials requested the appeal for the 2004 calendar year.

Comments: The Business Manager spoke about the appeal. They have Campagna Academy in their school district that receives court placements from throughout the state. They are appealing based on the 2004 receipts and expenditures. The Bancroft facility is in New Jersey and one student in their district was placed there by the state. The state covers most of the expense for that student.

Ms. Hineline asked about the Campagna facility. The Business Manager said it is also a charter school and accepts placements. Ms. Hineline asked if the school district educates these students and they reside at Campagna and the Business Manager replied yes. The Business Manager said they only accept court-ordered placements due to facility overcrowding.

Mr. Mills asked what causes the difference. The Business Manager said he is adhering to the state form. He said there are some disputes in the number of days a student was serviced that he has billed.

Mr. Barrow asked about the dates of the bills. The Business Manager said they have a deadline to bill.

Motion: Mr. Besinger made a motion to approve a transfer tuition appeal in the amount of \$43,824. Mr. Nemeth seconded the motion, which favorably carried 5-0.

Northwest Allen County Schools, Allen County: Officials requested approval of a new facility appeal in the amount of \$414,000. The tax rate impact of the appeal is \$0.0255. The appeal was properly advertised. Officials requested the appeal due to a new Cedar Canyon Elementary School, a 100,288 square foot facility scheduled to open in June 2006. The appeal request includes a Head Custodian, three full-time custodians and one part-time custodian, property services, supplies and utilities.

Present for the hearing was Bill Mallers, Business Manager.

Comments: The Business Manager spoke about the appeal. Officials request the appeal of \$414,000 for a new elementary school that is currently under construction. The capacity of this facility is 600 students. They are a growing school district located northwest of Fort Wayne. The average enrollment increase is 211 per year over the last ten years and officials expect the growth to continue. There are five elementary schools in the district currently and three are over capacity. They utilize portable classrooms and the new facility will be occupied in June 2006.

Mr. Mills asked if the facility would be open next fall and the Business Manager responded yes. Mr. Mills asked how the additional levy would be added in since not all needed in 2006. Ms. Hemmerle explained the appeals are usually prorated.

Mr. Barrow asked if the requested amount of \$414,000 was for a full year and the Business Manager replied yes.

Mr. Umbaugh asked how the appeals are prorated. Ms. Hemmerle said they are prorated to the number of months the facility would be occupied in 2006.

Mr. Nemeth asked if the supplies portion of the appeal included any equipment items. The Business Manager said no equipment was included, just cleaning-type supplies.

Motion: Mr. Umbaugh made a motion to approve a new facility in the amount \$207,000. Mr. Nemeth seconded the motion, which favorably carried 5-0.

Representative Thompson asked if officials would return next year to appeal for the balance and the Business Manager replied yes.

Noblesville Schools, Hamilton County: Officials requested approval of a new facility appeal in the amount of \$11,367 and a transportation appeal in the amount of \$737,745. The appeals were properly advertised.

Present for the hearing was Lynn Lehman, Superintendent; John Atha, Assistant Superintendent and Terry Rich, Director of Finance.

New Facility Appeal: The tax rate impact of the appeal is \$0.0005. Officials requested the appeal due to an addition of 16,083 square feet at Noblesville Intermediate School, which is scheduled to open in August 2006. The appeal is for utility costs only. The appeal amount has already been adjusted to reflect the amount of time the facility will be occupied in 2006.

Comments: The Superintendent spoke about the appeal. The appeal is due to a small addition to the intermediate school to alleviate overcrowding at the high school. They will move the freshman from the high school in 2007. Officials will use two rooms of the addition next fall and this is the first phase of the appeal. The area is approximately 16,000 square feet.

Mr. Mills noted that the custodial salaries are high in some cases.

Mr. Barrow asked what the average salary is for a custodial position in their district. The Superintendent said around \$17 per hour.

Motion: Mr. Besinger made a motion to approve a new facility appeal in the amount of \$11,367. Mr. Umbaugh seconded the motion, which favorably carried 5-0.

Transportation Appeal: The tax rate impact of the transportation appeal is \$0.0328. Officials requested the appeal due to an increase in fuel costs, an increase in the number of students transported/miles traveled and an increase in the number of special education students transported/miles traveled. Officials have added several positions since 2002. The number of bus routes has increased from 53 in 1999-2000 to 89 in 2005-2006.

Comments: The Superintendent spoke about the appeal. The last time they filed a transportation appeal was in 1996. They now have 7,700 students and have doubled in the number of bus routes. The appeal is due to increased fuel costs, an increase in the number of regular and special education students transported and increases in staff and bus routes. They are particularly seeing an increase in the number of early childhood transportation. There is a need to have special education students interacting with their peers. They are also transporting students to J. Everett Light located in Washington Township on Marion County, which they have not in the past.

Mr. Nemeth asked about the Log Clerk listed on the added positions. The Director of Finance said that position uses software to set up the routes. The Superintendent said the transportation department consists of the director, secretary and log clerk and that is all. The Superintendent said they continue to maintain the buses in-house when it is possible. Mr. Nemeth asked if a salary increase was included in the request and the Director of Finance said no, just the current cost.

Mr. Mills questioned the calculation on the formula page. The Director of Finance explained that was just the example given on the form provided by the state. The calculation for them is below the example. Mr. Mills asked if there was a cost estimate available for transportation costs. Ms. Hemmerle said the DLGF does not have one currently. Mr. Mills said he would be interested in seeing a cost estimate.

Mr. Barrow noted the amount listed for teacher retirement. The Director of Finance said a small amount of the Assistant Superintendent salary is paid out of the Transportation fund.

Motion: Mr. Nemeth made a motion to approve the transportation appeal subject to DLGF review of past precedent on positions such as mechanics and EDU log clerk. Mr. Besinger questioned the amount of Assistant Superintendent salary that is paid from the Transportation fund. The Superintendent said 25% is paid from the Transportation fund. Mr. Besinger asked if the PERF amount for that position is \$11,500. School officials said that amount was cut to \$4,500. Mr. Nemeth asked if that was reflected in the request and school officials said the appeal was based on the current pay of those positions. Mr. Nemeth amended his motion to include review of the Assistant Superintendent salary as well. Rep. Thompson felt that was accounted for in the 2006 budget in column 6.

Mr. Barrow reviewed the motion made by Mr. Nemeth. Mr. Besinger seconded the motion. Mr. Mills asked how officials are financing the 2005 budget. The Superintendent said they established a Rainy Day fund to fund shortages for 2005. Mr. Barrow called the motion to a vote, which carried 5-0.

Hamilton Southeastern Schools, Hamilton County: Officials requested approval of a new facility appeal in the amount of \$991,133 and a transportation appeal in the amount of \$494,602. The appeals were properly advertised.

Present for the hearing was Concetta Raimondi, Superintendent and Michael Reuter, Chief Financial Officer.

New Facility Appeal: The tax rate impact of the new facility appeal is \$0.0183. Officials requested the appeal for three facilities. Sand Creek Elementary School is a new facility of 94,000 square feet and was occupied in August 2005 and the amount requested is \$290,172. The appeal includes three night custodians and two day custodians, property services, utilities and supplies. This is the second part of an appeal filed last year. Fishers High School is a new facility of 247,061 square feet to be occupied in August 2006. The appeal amount of \$369,823 is the first part of the appeal and includes costs for six night and seven day custodians, property services, supplies and utilities. Riverside Schools is an addition of 199,022 square feet to be occupied in August 2006. The appeal amount of \$331,138 is the first part of the appeal and includes six night and four day custodians, property services, utilities and supplies.

Comments: The Chief Financial Officer spoke about the appeal. The request is for three separate projects. The Sand Creek Elementary School is a 94,000 square foot facility that opened this fall and this is the remaining portion of the appeal. The request amount for this facility is \$290,172 and the estimates were not changed from last year. The request is for three night and two day custodians and custodians in their district are responsible for around 20,000 square feet. Fishers High School is set to open in the fall of 2006. This was a two-phase project. They opened the freshman campus two years ago. This will be a full 9th-12th facility in 2007-2008. The facility is 247,000 square feet and the request includes six night and seven day custodians. This request is for four months and they will return next year for the remaining balance. Riverside houses and intermediate and Jr. high school students. The request includes ten custodians at this facility. The Chief Financial Officer reported an error on insurance on the spreadsheet, but they will revise the 2007 appeal request to reflect the appropriate numbers. The gas prices were estimated before hurricanes Katrina and Rita occurred.

Mr. Mills asked about the \$0.05 per kilowatt estimate used. He felt that might be a little low. He also noted the per square foot cost of gas and electric was over a \$1 at the elementary school.

Mr. Nemeth asked if any equipment was included in the appeal request. The Chief Financial Officer said equipment items are purchased through the Capital Projects fund or the Construction fund and not through the new facility appeal.

Mr. Barrow asked if the Sand Creek estimates were revised from last year and the Chief Financial Officer did not think so. Mr. Barrow questioned the larger number of day custodians at the high school. The Chief Financial Officer said there are more students at the high school so it requires more coverage.

Motion: Mr. Umbaugh made a motion to approve a new facility appeal in the amount of \$991,133. Mr. Nemeth seconded the motion, which favorably carried 5-0.

Transportation Appeal: The tax rate impact of the appeal is \$0.0092. Officials requested the appeal due to an increase in fuel costs, an increase in the number of students transported/miles traveled and an increase in the number of special education students transported/miles traveled. Officials have added 36 bus drivers and 8 bus attendants since 2003. The number of bus routes has increased from 98 in 2000-2001 to 156 in 2004-2005.

Comments: The Assistant Business Manager spoke about the appeal. The request is for \$494,602. They have increased by over 1,200 students this year, which required more routes and drivers. The increase in fuel costs is another reason for the appeal.

Mr. Besinger asked if a fuel tax was included in the \$1.85 amount. The Assistant Business Manager did not believe it is included. The fuel cost is now \$2.29 and they paid \$2.50 last week.

Mr. Nemeth asked what tax they pay on fuel and the Chief Financial Officer said federal tax. Mr. Nemeth asked if there was an application for a refund of federal tax and the Transportation Director was not aware of anything.

The Chief Financial Officer said they increase slightly over 10% in student enrollment this year.

Mr. Besinger asked if officials contract for fuel ahead of time. The Chief Financial Officer said they did at one time, but got burned since the price fell below what they paid.

Mr. Barrow asked what Other represented on the accounts to be considered form. The Assistant Business Manager said it includes building power and light, water and sewer charges. Mr. Barrow asked what was included in Service Area Direction. School officials said it represented the Transportation Director and five other positions responsible for the bus routing. The Chief Financial Officer noted they are operating with little cash in the Transportation fund.

Mr. Mills asked about the increase in the number of monitors. School officials said there has been an increase in the number of special education students and aides must be on the bus. Mr.

Mills asked why a 50% increase. The Assistant Business Manager said they were under budgeted for 2005. The Chief Financial Officer said they tried to trim expenses where they could. They have dropped to one field trip and any additional trips are covered at the expense of the parents.

Mr. Barrow asked if the Service Area Direction represented salaries only and the Assistant Business Manager said yes. Mr. Barrow asked for an explanation of Other Transportation Services. The Assistant Business Manager said this includes traffic monitors, drug testing and office supplies. The Chief Financial Officer said they hire police officers to get buses in and out in the morning and afternoon.

Mr. Mills said the PERF rate was higher than the FICA. The Chief Financial Officer said the PERF includes the employee and school share.

Motion: Mr. Mills made a motion to approve a transportation appeal in the amount of \$494,602. Mr. Umbaugh seconded the motion, which favorably carried 4-1. Mr. Nemeth cast the dissenting vote.

The Chief Financial Officer had submitted a letter to control board members regarding their project that was presented at the September 15, 2005 meeting. He noted the construction management fees were reduced from \$429,000 to \$325,000. The school lessened the extent of services the construction manager would provide. He assured the control board that officials watch their tax rates. Officials will provide a new amortization schedule to the DLGF. There will only be one person on site for the project rather than two.

Mr. Barrow asked if the bids would be done separately and school officials replied yes.

Mr. Nemeth asked if officials shopped around for their services. The Chief Financial Officer said they compare with prior projects and do not always shop. There are so many projects going in their district that there would be a lot of duplication of effort by school employees with construction meetings. They have duplicated the same elementary school six times and have received discounts because of this. Officials feel they are saving money by staying with the same firms.

Chuck Nemeth and Morris Mills were absent for the remainder of the meeting.

MSD of Boone Township, Porter County: Officials requested approval of a new facility appeal in the amount of \$346,026. The tax rate impact of the appeal is \$0.156. The appeal was . Officials requested the appeal due to construction of a new Hebron High School that was occupied in August 2005. The net increase in square footage is 112,338 square feet. The appeal request includes three custodians, one maintenance/custodian, a nurse's aide, a library aide, property insurance, utilities, supplies, equipment and vehicle costs.

Present for the hearing was George Letz, Superintendent; Don Bivens, Financial Consultant and Don Pennington, Odle McGuire & Shook.

Comments: The Superintendent spoke about the appeal. This is the remaining portion of the new facility appeal.

The Financial Consultant continued the discussion. The size of the building increased 17% from 130,000 square feet to 150,000 square feet. They need four custodians to maintain the facility. The utility costs have greatly increased and the electrical bill for one month was \$28,000. The request also includes a library aide and a nurse's aide. Officials have cut teaching staff and there has been no salary increase since 2003. Officials expect state support to decrease by \$174,000 in 2006.

Mr. Besinger felt that school officials need to consider if they can afford the additional operating costs before proceeding with the construction. The Superintendent said the facility was from the 1930's, so something had to be done. Officials were also not expecting the reduction in state support that is occurring. An assistant principal and a central office staff member were not replaced to save money.

Mr. Barrow asked if this is the second part of the appeal. The Financial Consultant said yes, they requested \$83,000 last year, but were reduced for equipment items.

Ms. Hineline questioned whether the nurse's aide and library aide were positions allowed in the past. Ms. Hemmerle explained an adjustment removing those items and the new appeal total is \$311,331.

Mr. Barrow asked about the \$8,700 in equipment. The Superintendent said there is no equipment included in this appeal. Mr. Barrow asked if there was a vehicle and the Financial Consultant said no.

Motion: Ms. Hineline made a motion to approve a new facility appeal in the amount of \$311,331, which is reduced for the library and nurse's aide positions. Mr. Umbaugh seconded the motion, which carried 3-0.

School Town of Munster, Lake County: Officials requested approval of a transportation appeal in the amount of \$47,146. The tax rate impact of the appeal is \$0.00314. The appeal was properly advertised. Officials requested the appeal due to an increase in fuel costs, an increase in the number of students transported/miles traveled and an increase in the number of special education students transported/miles traveled. There have been four bus drivers added in the past three years. The number of bus routes has increased from 21 in 1998-1999 to 28 in 2004-2005.

Present for the hearing was Richard Sopko, Assistant Superintendent.

Comments: The Assistant Superintendent spoke about the appeal. Officials are requesting \$47,146 due to increases in fuel costs. They could have justified a request of \$84,000 with fuel costs as they are today. They are running an additional bus route and the move to the new bus barn has also added a few more miles. The reason for moving the bus barn was to improve traffic safety at the middle school.

Mr. Besinger asked if fuel tax is included in the fuel cost. The Assistant Superintendent replied no because they do not pay it. The price used was \$2.50 per gallon and the price is now backing down.

Mr. Barrow asked if they are under a court ordered desegregation and the Assistant Superintendent replied no. Mr. Barrow asked about the benefits drivers receive. The Assistant Superintendent said they receive PERF and insurance if they work over 20 hours per week. He noted the tax rate impact would be around \$6.00.

Motion: Mr. Besinger made a motion to approve a transportation appeal in the amount of \$47,146. Mr. Umbaugh seconded the motion, which favorably carried 3-0.

Rensselaer Central School Corporation, Jasper County: Officials requested approval of a transportation appeal in the amount of \$46,506. The tax rate impact of the appeal is \$0.0083. The appeal was properly advertised. Officials requested the appeal due to an increase in fuel costs.

Present for the hearing was Charles Blake, Business Manager and Dawn Claussen, Treasurer.

Comments: The Business Manager spoke about the appeal. Officials request a transportation appeal in the amount of \$46,506. The appeal request is due to increased fuel costs. Officials have added bus aides and drivers, but that amount is minimal

Mr. Barrow asked how much the school paid per gallon for fuel on its last purchase and the Business Manager replied \$2.50.

Officials were informed that they did not qualify for the appeal with less than 10% increase in the budget. Ms. Hemmerle noted there were two different increase percentages reported in the paperwork. Officials were offered the opportunity to revise the accounts to be considered information they had previously submitted.

Motion: Mr. Umbaugh made a motion to approve a transportation appeal subject to the changes discussed and meeting the budget increase of 10%. Mr. Besinger seconded the motion, which carried 3-0.

Dekalb County Central United School District, Dekalb/Steuben County: Officials requested approval of a transportation appeal in the amount of \$101,805. The tax rate impact of the appeal is \$0.0098. The appeal was properly advertised. Officials requested the appeal due to an increase in the cost of fuel, an increase in the number of students transported/miles traveled and an increase in the number of special education students transported/miles traveled. There have been six bus drivers added in the last two years.

Present for the hearing was Ken Fowble, Superintendent; Angie Lockwood, Business Manager and Dale Hummer, Director of Special Services.

Comments: The Business Manager spoke about the appeal. The main reason for the appeal is due to the increase in fuel costs. They have seen fuel increase from \$1.29 per gallon to \$2.52 in their most recent purchase. Officials based the appeal on a price of \$2.15 per gallon. The number of students riding the bus has also increase by 200 even though enrollment has remained stable.

Mr. Barrow asked about benefits offered to the bus drivers. The Business Manager said they receive health insurance, but cover more of the premium. They also receive PERF and a \$40,000 life insurance policy. Mr. Barrow asked what the drive time is for bus drivers. The Transportation Director said it is a minimum of four hours. Mr. Barrow asked if over 20 hours per week, would a driver qualify for benefits and the Business Manager replied yes.

Motion: Ms. Hineline made a motion to approve a transportation appeal in the amount of \$101,805. Mr. Umbaugh seconded the motion, which favorably carried 3-0.

Southwest Parke Community School Corporation, Parke County: Officials requested approval of a new facility appeal in the amount of \$172,331. The tax rate impact of the appeal is \$0.1057. The appeal was properly advertised. The appeal request includes additions to three facilities. Montezuma Elementary had an addition of 9,550 square feet, Rosedale Elementary had an addition of 7,802 square feet and Riverton Parke Jr./Sr. High School had an addition of 16,713 square feet. The request includes salaries, property services, utilities and supplies.

Present for the hearing was Leonard Orr, Superintendent and Cheri Peacock, Treasurer.

Comments: The Superintendent spoke about the appeal. Officials filed for this appeal last year and received approval from the control board. They later received a phone call from the DLGF informing them the appeal had been filed too late. The appeal is for the Jr./Sr. high school and two elementary schools. There were six classrooms added at the Jr./Sr. high school, five classrooms at one elementary and four at the other. The HVAC was updated at all the facilities.

Mr. Barrow asked if there are five other facilities in the school district and the Superintendent replied yes.

Ms. Hineline asked how many positions were being requested and the Superintendent said two.

Mr. Umbaugh asked when the facilities would be occupied. The Superintendent said in August 2005.

Mr. Barrow asked if the base custodial salary in the school district is \$25,000 to \$26,000 and the Superintendent replied yes. Mr. Barrow asked if any equipment was included in the supplies request and the Superintendent said no.

Motion: Mr. Umbaugh made a motion to approve a new facility appeal in the amount of \$172,331. Mr. Besinger seconded the motion, which favorably carried 3-0.

Mill Creek Community School Corporation, Hendricks County: Officials requested approval of a new facility appeal in the amount of \$187,000. The tax rate impact of the appeal is \$0.0499. The appeal was properly advertised. Officials requested the appeal for additions at two facilities, both scheduled to be occupied in January 2006. The addition at Mill Creek West Elementary is 9,254 square feet and the amount of the appeal is \$53,107. The request includes salaries, utilities and supplies. The addition at Cascade Junior High School is 45,986 square feet and the amount of the appeal is \$133,893. The request includes salaries, utilities and supplies.

Present for the hearing was Sherida Brower, Superintendent and Wesley Hammond, Assistant Superintendent.

Comments: The Superintendent spoke about the appeal. The appeal includes addition to the Jr./Sr. high school and an elementary school. A media center was added at the Jr./Sr. high school and classrooms and media center were added to the elementary school. The request includes custodians, supplies and utilities.

Ms. Hineline asked how many custodians were being requested. The Superintendent said three full-time positions were being requested, with two mostly for the Jr./Sr. high school and one for the elementary school that could be working other places.

Mr. Umbaugh asked if the facilities would be occupied in January 2006. The Superintendent said yes, but they may bring custodians on earlier.

Mr. Barrow asked if the buildings are heated with fuel oil. The Assistant Superintendent the middle school is geothermal and the rest are fuel oil.

Motion: Ms. Hineline made a motion to approve a new facility appeal in the amount of \$187,000. Mr. Besinger seconded the motion, which favorably carried 3-0.

Mt. Vernon Community School Corporation, Hancock County: Officials requested approval of a new facility appeal in the amount of \$323,083 and a transportation appeal in the amount of \$89,122. The appeals were properly advertised.

Present for the hearing was William Riggs, Superintendent and Beverly Baugh, Business Manager.

New Facility Appeal: The tax rate impact of the new facility appeal is \$0.0004. Officials requested the appeal due to the new McCordsville Elementary that was scheduled to open the fall of 2005. The facility is 107,873 square feet. The appeal includes 3 ½ custodians, a maintenance position, a buildings and grounds position, utilities, insurance, supplies, equipment and a vehicle.

Comments: The Business Manager spoke about the appeal. This represents the second part of the appeal for the new McCordsville Elementary. They received the first half of the appeal in 2005. The security salary they appealed for last year and was denied has been removed from this appeal request. There were no changes to cost estimates from last year.

Mr. Barrow asked if the facility will open this fall. The Business Manager said it is supposed to, but there were delays at the start of construction. The lift station was inoperable, so there was no water for heating/cooling to dry the concrete. The maintenance staff has been hired. They are using Mt. Vernon Elementary as two facilities currently and should move into the new building by year's end. Mr. Barrow asked if they added 2 ½ custodians. The Business Manager said they added 3 ½ positions and custodians in their district cover 20,000 square feet.

Motion: Mr. Umbaugh made a motion to approve a new facility appeal in the amount of \$323,083. Ms. Hineline seconded the motion, which favorably carried 3-0.

Transportation Appeal: The tax rate impact of the transportation appeal is \$0.00011. Officials requested the appeal due to an increase in fuel costs and an increase in the number of students transported/miles traveled. Officials added four drivers and a transportation assistant in 2003.

Comments: The Business Manager spoke about the appeal. The majority of the request is due to fuel increases. Officials have also added a bus route due to growth. The Assistant Superintendent received a fuel quote of \$1.74 through December, which does not include a surcharge. The estimates used \$2.99 per gallon. Officials added a half route this year due to overcrowding and anticipate adding more routes next year.

Mr. Barrow asked if officials are experiencing growth in the student enrollment. The Business Manager said they have increased by 753 students over the last three years. Mr. Barrow asked about bus driver benefits. The Business Manager said PERF is not given to the drivers, but they provide AFLAC for payroll annuities. Mr. Barrow asked if there are any provisions to allow PERF. The Business Manager said that is a local decision.

Motion: Mr. Besinger made a motion to approve a transportation appeal in the amount of \$89,122. Mr. Umbaugh seconded the motion, which favorably carried 3-0.

Monroe-Gregg Schools, Morgan County: Officials requested approval of a new facility appeal in the amount of \$350,000. The tax rate impact of the appeal is \$0.1060. Officials requested the appeal for Monrovia Elementary and Monrovia Middle School. Monrovia Elementary is a new, 96,500 square foot facility and the appeal amount is \$294,000. Monrovia Middle School had an addition of 19,000 square feet and the appeal amount is \$56,000. The request includes salaries, property services, utilities, supplies and equipment.

Present for the hearing was Paul Kaiser, Superintendent.

Comments: The Superintendent spoke about the appeal. Officials request \$350,000 for an addition to the middle school and a new 96,500 square foot elementary school. The former Monrovia Elementary School was converted into a middle school. The new elementary school was fully operational in October. The request includes 6 ½ custodians and the utilities were estimated by the architect. The actual increase in expenses is over \$350,000, but the community is very conservative. The custodians in the district cover 20,717 square feet and that was used to estimate the number of custodians for this appeal.

Mr. Barrow asked about the supplies request. The Superintendent said they took the current supply expense and calculated a cost per square foot based on the old square footage. They applied that amount to the new square footage. Mr. Barrow asked if there is any equipment items included in the appeal. The Superintendent said a new mower, security system and sweepers.

Motion: Ms. Hineline made a motion to approve a new facility appeal in the amount of \$350,000. Mr. Besinger seconded the motion, which favorably carried 3-0.

MSD of Warren Township, Marion County: Officials requested approval of a transportation appeal in the amount of \$185,310. The tax rate impact of the appeal is \$0.0059. The appeal was properly advertised. Officials requested the appeal due to an increase in fuel costs.

Present for the hearing was David Holt, Business Manager and Lisa Hedge, Assistant Business Manager.

Comments: The Business Manager spoke about the appeal. The appeal request is due to an increase in fuel costs. The requested amount is \$185,310. This is the first transportation appeal the district has filed and officials have tried to cut the budget the past few years. They have several year-round facilities in the district. They have more efficient routing software and idling policies are in place to save on fuel consumption. They drove 250,000 less miles, but the fuel use increased. They are growing by over 300 students. They qualified for around \$375,000 based on the DLGF formula.

Mr. Barrow asked why the number riding the bus has increased. The Business Manager said it is due to the increase in enrollment. The Business Manager noted the 2004 fuel cost per gallon was \$1.14 and their last purchase was at \$2.85 per gallon.

Motion: Mr. Besinger made a motion to approve a transportation appeal in the amount of \$185,310. Mr. Umbaugh seconded the motion, which favorably carried 3-0.

Lanesville Community School Corporation, Harrison County: Officials requested approval of a new facility appeal in the amount of \$10,852. The tax rate impact of the appeal is \$0.0085. The appeal was properly advertised. Officials requested the appeal for a 1,500 square foot greenhouse that was occupied in January 2005. The appeal request includes a part-time custodian, property services, utilities, supplies and equipment.

Present for the hearing was Dr. Phil Partenheimer, Superintendent.

Comments: The Superintendent spoke about the appeal. They are requesting \$10,852 for a greenhouse. This facility is very costly to operate. The Superintendent reviewed the appeal breakdown, which includes a half hour per day for custodial services, fluorescent lighting and utility costs. The appeal request also includes a security camera to prevent vandalism.

Mr. Barrow questioned how the greenhouse was being used. The Superintendent said the greenhouse is used for class by two programs, agriculture and horticulture. Mr. Barrow noted the appeal might be reviewed by the General Counsel of the DLGF for legalities.

Motion: Mr. Umbaugh made a motion to approve a new facility appeal in the amount of \$10,852. Ms. Hineline seconded the motion, which favorably carried 3-0.

Westfield-Washington Schools, Hamilton County: Officials requested approval of a new facility appeal in the amount of \$664,380. The tax rate impact of the appeal is approximately \$0.05. The appeal was properly advertised. Officials requested the appeal on four facilities. Maple Glen Elementary is a new, 108,500 square foot K-4 facility scheduled to open in July 2006. The appeal amount is \$227,800 and the request includes property services, utilities, supplies and equipment. Westfield High School has an addition of 82,949 square feet scheduled to be occupied in July 2006. The appeal amount is \$194,116 and the request includes property services, utilities, supplies, equipment and a vehicle. Westfield Intermediate School has an addition of 52,540 square feet scheduled to be occupied in July 2006. The appeal amount is \$99,093 and the request includes property services, utilities, supplies and equipment. Westfield Middle School has an addition of 66,000 square feet that was occupied in July 2005. The appeal amount is \$143,371 and the request includes property services, utilities, supplies and equipment.

Present for the hearing was Nicholas Verhoff, Director of Business and Marsha Bohannon, Treasurer.

Comments: The Director of Business spoke about the appeal. Officials request the appeal for four facilities, one is for the last six months and the other three is the initial request. They will add 325,000 square feet to their district by mid-2006. All of the projects are on schedule as Maple Glen Elementary will be occupied in August 2006 and the rest are occupied.

Mr. Besinger asked for the increased cost per square foot total. The Director of Business replied \$4.28 per square foot combined.

Mr. Barrow asked about the lack of salary requested for the Maple Glen facility. The Director of Business said there are no salaries because they contract for those services.

Ms. Hineline asked if that was what the line item in Property Services represents and the Director of Business replied yes.

Mr. Barrow asked if the service is based on a cost per square foot and the Director of Business said it is. Mr. Barrow asked about the equipment being requested. The Director of Business said the list of equipment was included and prepared by Sodexho. Mr. Barrow asked if the school provides the equipment and the Director of Business replied yes.

Mr. Umbaugh asked if the additional operating costs were reported at the 1028 hearing. The Director of Business replied yes and will forward the information to the DLGF.

Mr. Barrow asked about the vehicle. The Director of Business said that is shown with the high school. Ms. Hemmerle would adjust that to 20% of the cost. Mr. Barrow asked about the multi-purpose facility. The Director of Business said it includes four classrooms, an additional gym area, and the weight room would be moved into it from the high school to open up three classrooms. It is a non-spectator facility and not for athletic competitions.

Mr. Besinger asked if the current gymnasium used for basketball games is used for gym class. The Director of Business said yes and they have three classes going at once currently. Mr. Besinger asked how often the auditorium is used and the Director of Business said it is used by the Drama Department. Mr. Besinger asked how the auditorium is used on a daily basis. The Director of Business said the Jazz Band and Theatre classes use it. The auditorium is not used for academic/lecture classes on a regular basis.

Mr. Barrow asked if the multi-purpose facility was for gym class and the Director of Business said it is, along with health classes.

Mr. Umbaugh asked about future building projects in the district. The Director of Business said they will need another elementary school by 2009. The high school may need a new wing in two to three years, but this project freed up some space there. Officials are waiting to see what effect a new private high school will have on their enrollment.

Mr. Barrow asked about phase I and II of the construction. The Director said phase II will begin next summer as students will need to be moved out of the area. The phase I construction is underway currently. Mr. Barrow asked if the middle school connector building was a half-year appeal and the Director of Business replied yes. Mr. Barrow asked if the same numbers were used as last year and the Director of Business replied yes.

Motion: Mr. Umbaugh made a motion to approve a new facility appeal in the amount of 624,036. Mr. Besinger seconded the motion, which favorably carried 3-0.

Cowan Community School Corporation, Delaware County: Officials requested approval of a new facility appeal in the amount of \$67,035. The tax rate impact of the appeal is \$0.0651. The appeal was properly advertised. Officials requested the appeal for an addition of 33,600 square feet to Cowan Jr./Sr. High School, which was occupied in August 2005. The appeal request includes one custodian, utilities and supplies.

No one from the school corporation was required to attend.

Comments: Mr. Barrow noted the appeal request included utilities and one custodian for an additional 33,000 square feet.

Motion: Mr. Besinger made a motion to approve a new facility appeal in the amount of \$67,035. Mr. Umbaugh seconded the motion, which favorably carried 3-0.

Clarksville Community School Corporation, Clark County: Officials requested approval of a new facility appeal in the amount of \$45,470. The tax rate impact of the appeal is \$0.0118.

The appeal was properly advertised. Officials requested the appeal due to an increase of 24,136 square feet at Greenacres Elementary School that was occupied in August 2003. The appeal request includes a custodian, utilities and supplies.

No one from the school corporation was required to attend.

Comments: Ms. Hineline asked if the occupancy date was correct. Ms. Hemmerle said historically the control board and DLGF have allowed schools to go back two to three years for an appeal.

Mr. Barrow felt one position was justified for 24,000 square feet.

Motion: Mr. Umbaugh made a motion to approve a new facility appeal in the amount of \$45,470. Mr. Besinger seconded the motion, which favorably carried 3-0.

East Noble School Corporation, Noble County: Officials requested approval of a new facility appeal in the amount of \$66,115. The tax rate impact of the appeal is \$0.0074. The appeal was properly advertised. Officials requested the appeal due to an increase of 19,617 square feet at North Side Elementary, which is scheduled to be occupied in June 2006. The appeal request is for 7 months and includes a custodian, utilities and supplies.

No one from the school corporation was required to attend.

Comments: Mr. Barrow noted the facility would be occupied next year and officials are requesting seven months of the cost increase.

Motion: Ms. Hineline made a motion to approve a new facility appeal in the amount of \$66,115. Mr. Besinger seconded the motion, which favorably carried 3-0.

Adjournment: There was no further business to discuss and the meeting was adjourned.